

APPENDIX D

(Updated June 2003)

QUICK REFERENCE LIST OF UFA CHART OF ACCOUNT CODES BY DIMENSION

Abbreviation: GASB means Governmental Accounting Standards Board

FUND DIMENSION

Governmental:

10	General Fund (IC 298A.2)
20	Special Revenue Funds
21	Student Activity Fund (IC 298A.8)
22	Management Levy Fund (IC 298A.3)
23	Physical Plant & Equipment Levy (PPEL) Fund (IC 298A.4)
24	Public Education and Recreation Levy (PERL) Fund (IC 298A.6)
25	AEA Special Education Instruction Fund (IC 273.9(2))
26	AEA Juvenile Home Fund (IC 282.30)
27	AEA Other Special Revenue Funds (moving to number 29) / District or AEA Support Trust Funds (Trust Funds that benefit the Agency) (GASB Statement 34) (1)
28	Schoolhouse 67.5 Cent Levy Fund (IC 298A.5)
29	Library Levy Fund (IC 298A.7)
30-36	Capital Projects Funds (IC 298A.9)
	Capital Projects from Bonds
31	
32	
	Capital Projects from Sources Other than Bonds
33	Local Option Sales and Services Tax Fund (IC chapter 422E)
34	
35	
36	
37	
38	
39	
40	Debt Service Fund (IC 298A.10)
45-49	Permanent Funds (GASB Statement 34) (2)
45	
46	
47	
48	
49	
Proprietary:	
50	Enterprise Funds
51	School Nutrition Fund (IC 298A.11)
52	Child Care Fund (IC 298A.12)
53	
54	
55	
56	
57	
58	AEA CO-OP
59	

(1) These are trusts received when the principal and interest from the trust may be used for purposes that support the district's programs.

(2) Permanent Trusts are trusts that only the interest earned may be used for purposes that support the district's programs.

60	Internal Service Funds
61	Self-Insurance Fund
62	Flex-Benefits (Cafeteria) Plan Fund
63	
64	
65	
66	
67	
68	
69	

Fiduciary:

70	Trust and Agency Funds (IC 298A.13) (This fund type is eliminated by GASB Statement 34)
	Fiduciary Funds (GASB Statement 34)
	Expendable Trust Funds (This fund type is eliminated by GASB Statement 34 and funds are classified as either special revenue funds or private-purpose trust funds.)
	Private-Purpose Trust Funds (GASB Statement 34) (3)
71	
72	
	Non-expendable Trust Funds (This fund type is eliminated by GASB Statement 34 and funds are classified as either permanent trusts or private-purpose trust funds.)
73	
74	
	Pension Trust Funds
75	
	Agency Funds
76	
77	
78	
79	

Account Groups/Other (GASB 34):

80	General Fixed Assets Account Group (GFAAG)/Capital Assets (GASB 34)
90	General Long-Term Debt Account Group (GLTDAG)/Long-Term Debt (GASB 34)
97	Entity-Wide Statements - Governmental Activities (GASB 34)
98	Entity-Wide Statements - Business-Type Activities (GASB 34)

- (3) Private-Purpose Trust Funds are used to account for trust arrangements under which principal and income benefits individuals, private organizations, or other governments. Scholarship funds are Private-Purpose Trust Funds. These have been classified prior to the implementation of GASB Statement 34 as nonexpendable or expendable trust funds.

SOURCE DIMENSION

Abbreviations:

IC means Iowa Code

IAC means Iowa Administrative Code (Rules)

CFDA means Catalog of Federal Domestic Assistance

Del 1998B indicates deleted from the CFDA in the December 1998 update

1000	Revenue from local sources
1100	Taxes levied/assessed by the LEA
1110	Ad valorem (Property) taxes
1111	Regular taxes
1112	Cash Reserve taxes (IC 298.10)
1113	Enrichment taxes (IC 279.52, 279.53)
1114	Instructional Support taxes (IC 257.18)
1115	Educational Improvement taxes (IC 257.29)
1116	
1117	
1118	
1119	
1120	Sales and use taxes
1121	Local Option Sales and Services Tax (IC chapter 422E) (Capital Projects Fund)
1130	Income taxes
1131	
1132	
1133	Enrichment surtax (IC 279.53)
1134	Instructional Support surtax (IC 257.18, 257.19)
1135	Educational Improvement surtax (IC 257.29)
1136	PPEL surtax (IC 298.2)
1137	
1138	
1139	
1140	Penalties and interest on taxes
1170	Excise Taxes
1171	Utility Excise Replacement Tax (IC 437A.8)
1190	Other taxes
1191	Mobile Home tax (IC 435.25)
1200	Revenue from local governmental units other than LEA's
1210	Ad valorem taxes
1220	Sales and use taxes
1230	Income taxes
1240	Penalties and interest on taxes
1280	Revenue in lieu of taxes
1290	Other taxes
1300	Tuition
1310	Tuition from individuals
1311	
1312	
1313	
1314	
1315	
1316	
1317	
1318	
1319	
1320	Tuition from other LEAs/AEAs within the State
1321	Regular Program, not Shared or Open Enrolled
1322	Special Education Program, not Open Enrolled
1323	Open Enrollment, Regular program (IC 282.18)
1324	Open Enrollment, Special Ed. program (IC 282.18)
1325	Sharing arrangements & contracts

	1326	Tuition from Other AEA
	1327	_____
	1328	_____
	1329	_____
	1330	Tuition from other LEAs outside the State
	1340	Tuition from other sources
	1343	Tuition from Adult & Continuing Education (IC 282.6)
	1350	Tuition from summer school (IC 282.6)
1400		Transportation fees
	1410	Transportation fees from individuals
	1411	Public students not listed below
	1412	Nonpublic students
	1413	Activities and athletic trips
	1414	_____
	1415	_____
	1416	_____
	1417	_____
	1418	_____
	1419	_____
	1420	Transportation fees from other LEAs/AEAs within the State
	1421	Regular program, not shared or open enrolled
	1422	Special education program, not shared or open enrolled
	1423	Open Enrollment, regular program
	1424	Open Enrollment, special education program
	1425	Sharing arrangement & contracts
	1426	Fees from other AEAs
	1427	_____
	1428	_____
	1429	_____
	1430	Transportation fees from other LEAs outside the State
	1440	Transportation fees from other sources
	1444	Senior citizens and other outside groups
	1450	Summer School Program Transportation
1500		Earnings on investments
	1510	Interest on investments (IC 12C.7, 12C.14)
	1520	Dividends on investments
	1530	Gains on sale of investments
	1540	Earnings on investment in real property
	1550	Net increase (decrease) in the fair value of investments
1600		Food services (IC chapter 283A)
	1610	Daily sales—reimbursable programs
	1611	Daily sales—school lunch program
	1612	Daily sales—school breakfast program
	1613	Daily sales-special milk program
	1614	Daily sales - school reimbursable snack program
	1620	Daily sales-non-reimbursable programs
	1621	Ala carte sales
	1622	Adult lunch sales
	1623	Adult breakfast sales
	1624	Adult milk sales
	1625	Adult snack sales
	1626	_____
	1627	_____
	1628	_____
	1629	_____
	1630	Special food functions
	1631	Institutional Income
	1640	Summer Food Programs
	1641	Summer Lunch Program
	1642	Summer Breakfast Program
	1643	Summer Milk Program
	1644	_____
	1645	Summer Ala Carte Sales

	1646	Adult Summer Lunch Sales
	1647	Adult Summer Breakfast Sales
	1648	Adult Summer Milk Sales
	1649	
1700	Student activities (IAC 281-12.6)	
	1710	Admissions
	1720	Bookstore/supplies sales
	1730	Student organization membership dues and fees
	1740	Fees
	1750	
	1760	
	1770	
	1780	
	1790	Other student activity income
	1791	Fund raisers
	1792	
	1793	
	1794	
	1795	
1800	Community services activities	
1900	Other revenue from local sources	
	1910	Rentals (IC 297.22, 297.9)
	1920	Contributions and donations from private sources
	1921	Gaming grants (direct or indirect from nonprofit)
	1922	First in the Nation in Education (FINE) (Former IC 257A.7)
	1923	
	1924	
	1925	
	1930	Gains on sale of fixed assets (proprietary funds only)
	1940	Textbook sales and rentals (IC chapter 301)
	1941	Textbook sales, Public Students
	1942	Textbook rentals, Public Students
	1943	Textbook Substitute sales, Public Students
	1944	Textbook substitute rentals, Public Students
	1945	Penalties & Fines
	1946	Textbook sales, others
	1947	Textbook rentals, others
	1948	Textbook substitute sales, others
	1949	Textbook substitute rentals, others
	1950	Services provided other LEAs/AEAs
	1951	Teacher services provided other Iowa LEAs/AEAs
	1952	Superintendent services provided other Iowa LEAs/AEAs
	1953	Other Administrative Services provided other LEAs/AEAs
	1954	Other Sales of Services to other Iowa LEAs/AEAs
	1955	Services provided other LEAs outside the State
	1956	Curriculum Coordinator services provided other Iowa LEAs/AEAs
	1957	
	1958	
	1959	
	1960	Services provided other local governmental units & others
	1970	Services provided other funds
	1980	Refund of Prior Year's Expenditures & auditors upward adjustments
	1981	Refund of Prior Year's Expenditures
	1982	
	1989	Auditors Upward Adjustments
	1990	Miscellaneous
	1991	Sale of Materials
	1999	Food Rebates and Coupon Refunding
2000	Revenue from intermediate sources	
	2100	Unrestricted grants-in-aid
	2200	Restricted grants-in-aid
	2210	County
	2211	Polk County Gaming Grant

	2220	AEA
	2230	City
2800		Revenue in lieu of taxes
2900		Revenue for/on behalf of the LEA
3000		Revenue from State sources
	3100	Unrestricted grants-in-aid
	3110	State Aids
	3111	State Foundation Aid (IC chapter 257)
	3112	Instructional Support state aid (IC 257.20)
	3120	State Payments in Lieu of Tuition
	3121	Shelter Care/Foster Care/Juvenile Detention Tuition Aid (IC 282.30, 282.31)
	3122	Special Education Services for Nonpublic Students
	3130	SBRC Grants in Aid
	3131	Transportation Assistance (IC 257.31(17(a)))
	3132	On-time Funding for New Students (IC 257.13)
	3140	
	3150	
3200		Restricted grants-in-aid
	3200	Student Achievement and Teacher Quality Program (Teacher Comp) (IC 284)
	3201	Variable Pay Program
	3202	Beginning Teacher Mentoring and Induction Program
	3203	Evaluator Training Program
	3204	Salary Improvement Program
	3205	Contracts for the Professional Development / Technical Assistance Seminars
	3210	
	3211	Educational excellence program - Phase I (IC 294A.6)
	3212	Educational excellence program - Phase II (IC 294A.9)
	3213	Educational excellence program - Phase III (IC 294A.14), Even FY
	3214	AEA flow through (IC 273.9)
	3215	State technology funding (IC chapters 295 and 256D))
	3216	Iowa Early Intervention Block Grant (Early Intervention) (Class Size Reduction) (IC chapter 256D)
	3217	Ambassador to Education (Teacher of the Year) (IC 256.45 and 294A.6)
	3218	Extended School Year Grants (IC 256.22)
	3219	Advancement of Women & Minorities in Administrative Positions (IC 256.23)
	3220	
	3221	Transportation aid for nonpublic students (IC 285.2)
	3222	Textbook aid for nonpublic students (IC 301.30)
	3223	Educational excellence program - Phase III (IC 294A.14), Odd FY
	3224	Mentoring/Induction of New Teacher's Support (former program still active)
	3225	Reading Recovery (IC 257B.1A(1), 294A.25)
	3226	Employability Skills Assessments Reimbursements (Work Keys) (IC 256.9(43))
	3227	State Decategorization Grant (D-CAT) (DHS) (IC 232.188)
	3228	Juvenile Delinquency Grant (Life Skills) (DHS/Judicial System) (IC 232) (Rules 441-151)
	3229	Truancy Intervention Grant / Juvenile Crime Prevention Grants (DHR) (IC 232.191)
	3230	At Risk program grants (IC 279.51)
	3231	Parent Education for At Risk (0-3) (IC 279.51(2)(b)(2))
	3232	Child Development (3&4)
	3233	Public School, Child Development (3-5) (IC 279.51(2)(b)(1))
	3234	Innovative At Risk (K-3) (IC 279.51(1)(d))
	3235	School Based Youth Services (SBYS—Youth) (IC 279.51(1)(c), 279.51(3))
	3236	
	3237	Family Resource
	3238	At Risk 4-year-olds
	3239	AEA Early Childhood Education (IC 279.51(1)(a))
	3240	
	3241	Iowa Child Abuse Prevention Program, (DHS) (IC 235A.1)
	3242	Community Partnership (Tobacco Settlement) (DPH) (IC 12.65 and 142A)
	3243	Foreign language grants
	3244	Resources Enhancement and Protection Program (REAP education program grants) (IC 455A.19)
	3245	Iowa conservation education grants (IC 256.34, 455A.19)
	3246	Innovative Substance Abuse Prevention Grant

	3247	New Iowa Schools Development Corporation (NISDC) (IC 294A.25(11))
	3248	Education Technology Assistance (IC 256.33)
	3249	National Assessment of Educational Progress (NAEP) (IC 294A.25(13))
3250		School Food Service Program
	3251	School lunch cash assistance (IC chapter 283A)
	3252	School breakfast cash assistance (IC chapter 283A)
3260		
	3261	Vocational aid (IC chapter 258)
	3262	Technology aid for nonpublic students (Iowa Acts 2000, HF719 section (5)(1)(c))
	3263	Iowa Regional High School Academies Initiative Planning Grants, (HF 2549, Section 3.16(b))
	3264	Anatomical Gift Public Awareness Grant (IC142C.15)
	3265	Teacher exchange program grants (IC 256.7(15))
	3269	Safe Chemical Management for Schools Pilot Project (DNR-COG) (455E.11)
3270		
	3271	Iowa comprehensive petroleum underground storage tank fund grant (DNR) (IC 455B.474(2)(e))
	3272	Iowa disaster assistance (IC 29C.6(17))
	3273	Vision Iowa School Infrastructure Program (IC chapter 292)
	3274	Iowa Alliance for the Arts, LACES
	3275	Iowa Arts Council, Artist in the School
	3276	Community Grants (DPH, DHR) (IC 232.190)
	3277	Labor Management Grant (IWD) (IAC877-9.1).
	3278	Career Pathways Grant (IC 256.39)
	3279	Odyssey of the Mind
3280		
	3281	Telecommunications Council Grants (IC 8D.13(8))
	3282	Electronic data interchange (EDI) (Project Easier) (IC 294A.25(9))
	3283	DOT Outdoor Classroom Grants
	3284	Iowa Math and Science Coalition (IC 294A.25(14))
	3285	Geography Alliance (IC 294A.25(6))
	3286	SAFE Coalition Grant
	3287	Million More by 2004 (DNR) (IC 8.57A)
	3288	Trees Forever
	3289	Earth Year 2000 grants (DNR)
3290-3299		Source Codes Cannot be Used
3300		
	3311	Early Childhood Programs grant (Empowerment) (DHS) (IC 71.8(3))
	3331	Community Coalition Grant (DPH) (IC 125.59)
	3351	School Ready Children grants account (Empowerment) (IC 71.7, 71.8(2))
3700		State grants-in-aid through other Agencies
3800		Revenue in lieu of taxes
3800		State Credits
	3801	Military credit (IC chapter 427)
	3802	Machinery & Equipment Replacement (M & E) (IC 427B.18)
3810		Other
	3811	Wetlands and prairie lands revenue in lieu of taxes (IC 427.1(23))
	3812	Open space property payment in lieu of taxes (DNR) (IC 465A.4)
3900		Revenue for/on behalf of the LEA
4000		Revenue from Federal sources
4100		Unrestricted grants-in-aid direct from the Federal Government
	4101	Impact Aid (CFDA 84.041)
	4102	
	4103	
	4104	
	4105	
4200		Unrestricted grants-in-aid from the Federal Government through the State
	4201	Innovative Education Program Strategies (Title V (formerly Title VI), Chapter 2), (CFDA 84.298)
	4202	
	4203	Flood Control Projects (CFDA 12.106)
	4204	

4300	4205	Restricted grants-in-aid direct from the Federal Government
	4301	
	4302	Impact Aid - Facilities Maintenance, (P.L. 81-815) (CFDA 84.040)
	4303	
	4304	
	4305	
	4306	
	4307	
	4308	Grants for Agricultural Research, Special Research Grants (CFDA 10.200)
	4309	Secondary Agriculture Education Grants (CFDA 10.226)
	4311	Distance Learning and Telemedicine Loans and Grants (CFDA 10.855)
	4312	
	4313	Promotion of the Humanities_Education Development and Demonstration (Community of Learners) (CFDA 45.162)
	4314	Junior Reserve Officer's Training Corp (ROTC) (No CFDA number and not subject to A-133)
	4315	Opportunities for Youth – Youthbuild Program (CFDA 14.243)
	4316	Juvenile Mentoring Program (JUMP) (CFDA 16.726)
	4317	Environmental Education Grants (CFDA 66.951)
	4318	Rural Outreach – Rural Network Development Program (Rural Health Outreach Grant) (CFDA 93.912)
	4319	Child Care Development Block Grants (CFDA 93.575)
	4321	Head Start (CFDA 93.600)
	4322	Bilingual Education Support Services (CFDA 84.194)
	4323	Bilingual Education – Program Development & Implementation (CFDA 84.288)
	4324	Foreign Language Assistance Grant (CFDA 84.293).
	4325	Bilingual Education_Comprehensive School Grants (CFDA 84.290)
	4326	Bilingual Education_Professional Development (CFDA 84.195)
	4327	Indian Education – Assistance to Schools (CFDA 15.130)
	4328	Bilingual Education -- Systemwide Improvement Grant (CFDA 84.291)
	4329	Safe and Drug-Free Schools & Communities--National Programs (CFDA 84.184)
	4331	Cash in lieu of commodities in National School Lunch Program (CFDA 10.550)
	4332	
	4333	Literacy Through School Libraries (CFDA 84.364)
	4334	Rural Education Achievement Program (REAP) (Small Rural School Achievement Program) (SRSA) (CFDA 84.358)
	4335	Twenty-first Century Community Learning Centers (CFDA 84.287)
	4336	Fund for the Improvement of Education (Smaller Learning Communities Program) (CFDA 84.215)
	4337	Rehabilitation Services_Service Projects (Super Sports) (CFDA 84.128)
	4338	Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR-Up) (CFDA 84.334)
	4339	Fund for the Improvement of Education (Carol M. White Physical Education Program) (CFDA 84.215)
4500	Restricted grants-in-aid from the Federal Government through the State	
	4501	Title I
	4501	Title I Grants to Local Education Agencies, (CFDA 84.010)
	4502	Private School - Capital Expenses (Title I), (CFDA 84.216)
	4503	Migrant Education - Basic State Grants Program (Title I migrants), (CFDA 84.011)
	4504	Title I Accountability Grants, (CFDA 84.348)
	4505	
	4506	Title I Program for Neglected & Delinquent Children (CFDA 84.013)
	4507	
	4508	
	4509	
4510	4511	
	4512	
	4513	
	4514	
	4515	
	4516	
	4517	

4518	
4519	
4520	Individuals with Disabilities Education Act (IDEA) (formula grants)
4521	Special Education - Grants to States (Part B Section 611) (Mandated flowthrough, Parent-Educator Connection, Assistive Technology, others excluding Success 4 and Positive Behavior Support (see 4529)) (CFDA 84.027)
4522	Special Education - Preschool Grants (Part B, Section 619, Preschool, ages 3-5) (CFDA 84.173)
4523	Special Education - Grants for Infants and Families with Disabilities (Part C, Infants & Toddlers, ages 0-2) (CFDA 84.181)
4524	
4525	
4526	Special Education – State Program Improvement Grants for Children with Disabilities (Career Ladder, IEP Initiative, Literacy Initiative Every Child Reads) (CFDA 84.323)
4527	
4528	Services for Children with Deaf - Blindness (CFDA 84.025) (Del 1998B)
4529	Special Education - Grants to States (Success 4 Planning, Positive Behavior Support) (CFDA 84.027)
4530	Carl D. Perkins Vocational & Applied Technology Education Act of 1990
4531	Vocational Education - Basic Grants to States (Title II C) (CFDA 84.048)
4532	Title II, subpart 1, Single Parents, Displaced Homemakers, Single Pregnant Women, and Sex Equity (CFDA 84.048)
4533	Title II, subpart 2, Correction Education (CFDA 84.048)
4534	
4535	Title III, B, Consumer/Homemaking (CFDA 84.048)
4536	Tech-Prep Education (Title III, E) (CFDA 84.243)
4537	
4538	
4539	
4540	
4541	Abstinence Education (CFDA 93.235)
4542	Juvenile Justice and Delinquency Prevention – State Grants, (DHR) (Student Advocate / Family Support Specialist) (CFDA 16.540)
4543	Juvenile Justice and Delinquency Prevention – State Grants, (DHR) (Compliance with Federal Juvenile Justice and Delinquency Prevention Act) (JJDP) (CFDA 16.540)
4544	Juvenile Justice and Delinquency Prevention – State Grants, (DHR) (Community Collaboration Support) (CFDA 16.540)
4545	Juvenile Justice and Delinquency Prevention – State Grants, (DHR) (Youth Input Programs) (CFDA 16.540)
4546	Juvenile Accountability Incentive Block Grant (JAIBG) (Juvenile Drug Court) (DHR) (CFDA 16.523)
4547	Consolidated Knowledge Development and Application Program (Reconnecting Youth in Iowa) (State Incentive Grant) (DPH) (CFDA 93.230)
4548	Comprehensive School Reform Demonstration (CFDA 84.332)
4549	Class Size Reduction (CFDA 84.340)
4550	Child Nutrition Act
4551	
4552	School Breakfast Program (CFDA 10.553)
4553	National School Lunch Program (CFDA 10.555)
4554	Child and Adult Care Food Program (CFDA 10.558)
4555	Special Milk Program for Children (CFDA 10.556)
4556	Summer Food Service Program for Children (CFDA 10.559)
4557	
4558	Team Nutrition Grant (CFDA 10.574)
4559	Nutrition Education and Training Program (CFDA 10.564)
4560	
4561	Adult Education - State Grant Program (Adult Basic Education) (ABE) (CFDA 84.002)
4562	Byrne Formula Grant Program (Strengthening Families) (GASA, DE / ISU) (CFDA 16.579)
4563	Eisenhower Professional Development State Grants (CFDA 84.281)
4564	Immigrant Education (CFDA 84.162)
4565	Education for Homeless Children and Youth (School Programs and Services for Homeless Children and Youth) (CFDA 84.196)

	4566	Public Assistance Grants (FEMA Disaster Assistance) (CFDA 83.544)
	4567	Even Start - State Education Agencies (CFDA 84.213)
	4568	Head Start (Iowa Head Start Collaborative) (CFDA 93.600)
	4569	Promoting Safe and Stable Families (DHS Decaterization – Federally funded) (CFDA 93.556)
4570	4571	Petroleum Violation Escrow Funds (DNR Energy), (No CFDA number, but A-133)
	4572	Learn and Serve America – School and Community Based Programs, (Next Steps) (CFDA 94.004)
	4573	Learn and Serve America – School and Community Based Programs (ComServ Iowa) (Service Learning) (CFDA 94.004)
	4574	Education and Human Resources (National Science Foundation President’s Award for Excellence in Math & Science Teaching) (CFDA 47.076)
	4575	Fund for the Improvement of Education (Iowa Demonstration Construction Grants) (CFDA 84.215)
	4576	Star Schools, (IPTV, DE) (CFDA 84.203)
	4577	Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems (AIDS Education) (CFDA 93.938)
	4578	State and Community Highway Safety (Safety Education) (CFDA 20.600)
	4579	Promotion of the Arts – Partnership Agreements (National Endowment for the Arts) (Cultural Affairs) (CFDA 45.025)
4580	4581	Goals 2000 - State and Local Education Systemic Improvement Grants (CFDA 84.276)
	4582	Fund for the Improvement of Education (Character Education) (Iowa’s Bilingual and ESL Training (FIE) Program) (CFDA 84.215)
	4583	Bilingual Education Support Services (CFDA 84.194)
	4584	Byrd Honors Scholarships (CFDA 84.185)
	4585	Enhancing Education Through Technology (Title II D) (Formerly Technology Literacy Challenge Fund Grants) (CFDA 84.318)
	4586	AmeriCorps (DED) (CFDA 94.006)
	4587	Senior Community Service Employment Program (SCSEP) (CFDA 17.235)
	4588	Employment Services and Job Training – Pilot and Demonstration Program (School to Work) (CFDA 17.249)
	4589	Secondary Education and Transitional Services for Youth with Disabilities (Project Iowa: Statewide Systems Change to Enhance (CFDA 84.158) (Del 1998B)
4590	4591	Safe and Drug Free Schools and Communities - State Grants (CFDA 84.186)
	4592	
	4593	Job Training Partnership Act (DED) (CFDA 17.250)
	4594	Safe and Drug Free Schools and Communities – State Grants, (Governor's Replication Grant) (CFDA 84.186)
	4595	Safe and Drug Free Schools and Communities – State Grants (D.A.R.E.) (CFDA 84.186)
	4596	
	4597	Employment Services and Job Training Pilots _Demonstrations and Research (Work Start) (CFDA 17.249)
	4598	Rehabilitation Services - Vocational Rehabilitation Grants to States (Cooperative Program for Youth with Disabilities in Transition to Competitive Employment) (TAP) (CFDA 84.126)
	4599	Public Health and Social Services Emergency Fund (Prevention Flood Relief Grant) (DPH) (CFDA 93.003)
4600	Additional Restricted grants Grants-in aid from the Federal Government through the State	
4610	Health and Human Services Grants	
	4611	Child Care Mandatory and Matching Funds of the Child Care and Development Fund (DHS) (CFDA 93.596) and Child Care Development Block Grants (DHS) (CFDA 93.575) Note: DHS does not give districts enough information to split the child care grant into the two components.
	4612	Refugee and Entrant Assistance – Discretionary Grants (Refugee Service Impact Grants) (CFDA 93.576)
	4613	State Children’s Insurance Program (HAWK –I) (DHS) (CFDA 93.767)
	4614	Drug Abuse Research Programs (Capable Families and Youth Program) (ISU) (CFDA 93.279)
	4615	Temporary Assistance for Needy Families (TANF) (DHS) (Empowerment) (CFDA 93.558)

	4616	Child Care Development Block Grants (DHS) (Wrap-Around Child Care) (CFDA 93.575)
4640		Department of Education Grants
	4641	Reading Excellence Program (CFDA 84.338)
	4642	Rural Education Achievement Program (REAP) (Rural and Low-Income School Program) (CFDA 84.358)
	4643	Title IIA - Federal Teacher Quality Program (CFDA 84.367)
	4644	Title III – English Language Acquisition State Grants (CFDA 84.365)
	4645	Reading First State Grants (CFDA 84.357)
	4646	Twenty-first Century Community Learning Centers (CFDA 84.287)
	4647	Safe and Drug-Free Schools & Communities--National Programs (Community Service for Expelled/Suspended Students) (CFDA 84.184)
	4648	Grants for State Assessments and Related Activities (Title VI A) (UI - ITAP) (CFDA 84.369)
4660		Department of Education Infrastructure Grants
	4661	School Renovation, IDEA, and Technology Grants Program (CFDA 84.352)
4670		Other Agency Grants
	4671	State Administrative Matching Grants for Food Stamp Program (BASICS - Building and Strengthening Iowa Community Support for Nutrition and Health) (DPH) (CFDA 10.561)
	4676	Assistive Technology (UI-IPAT) (CFDA 84.224)
	4677	Fund for the Improvement of Education (Star Schools Connectivity Grant) (IPTV) (CFDA 84.215)
4700		Grants-in aid from the Federal Government through other agencies
	4710	Through an Iowa LEA
	4720	Through an AEA
	4730	Through another agency
	4731	Community Development Block Grant (CFDA 14.218)
	4732	Aerospace Education Services Program (Iowa Space Grant) (CFDA 43.001)
	4733	Medical Assistance Program (Medicaid Administration or time study) (CFDA 93.778, but not subject to A-133 since Districts are vendors, not subrecipients)
	4734	Medical Assistance Program (Medicaid Reimbursement) (CFDA 93.778, not subject to A-133 since Districts are vendors, not subrecipients)
	4735	Drug-Free Communities Support Program Grants (CFDA 16.729)
	4740	Through a Community College
4800		Revenue in lieu of taxes
	4810	Payments in Lieu of Taxes (CFDA 15.226, but not subject to A-133)
4900		Revenue for/on behalf of the LEA/AEA
	4950	Child Nutrition Act
	4951	Food Distribution (Child Nutrition Act, Commodities) (CFDA 10.550)
5000		Other sources (governmental funds only)
5100		Sale of bonds
	5110	Bond principal
	5120	Premium
	5130	Accrued interest
	5199	Sales of Refunding Bonds (IC 298.20)
5200		Interfund transfers
		Show as 52 plus the 2-digit fund number of the fund from which the transfer originated
5300		Sale or compensation for loss of fixed assets
	5311	Compensation for loss of fixed assets
	5312	Reorganization settlements
	5313	Sales of real property (IC 297.22) (PPEL Fund only)
	5314	Sales of equipment and materials (IC 297.22) (General Fund only)
5400		Proceeds from Loans greater than 12 months
	5410	Loan principal
	5420	Premium
	5430	Accrued Interest
5500		Proceeds from Capital Leases
5600		Proceeds from Lease Purchases

FACILITY DIMENSION

(Optional but Recommended) (Incorporates level of instruction and operational unit dimensions.)

The first two digits indicate the level of instruction, and the last two digits indicate the district-assigned operational unit or cost objective.

10XX	Elementary
11XX	Pre-Kindergarten
12XX	Kindergarten
19XX	Other Elementary Grades
20XX	Middle
30XX	Secondary
31XX	Junior High
32XX	Senior High
39XX	Other Secondary
40XX	Postsecondary
41XX	Adult/Continuing Education
90XX	Hospital/Homebound
00XX	Districtwide

AEA OPERATIONAL UNITS

1	
2	Special Education Support
3	Media Services
4	Educational Services
5	General Administration
6	Central Support
7	Special Education Instructional Weighted
8	Juvenile Home
9	Other
0	Unallocated/reallocation in AEA

FUNCTION DIMENSION

1000	Instruction	
	1100	Regular Program Instruction
	1200	Special Program Instruction
	1300	Vocational Program Instruction
	1400	Cocurricular Program Instruction
	1500	Nonpublic Program Instruction
	1600	Adult & Continuing Education Instruction
	1700	Community College Instruction
2000	Support Services	
	2100	Support Services-Students
	2110	Attendance and Social Work Services
		2111 Supervision of Attendance and Social Work Services
		2112 Attendance/Tuancy
		2113 Social Work
		2114 Student Accounting
		2115 _____
		2116 _____
		2117 _____
		2118 _____
		2119 Other Attendance and Social Work Services
	2120	Guidance Services
		2121 Supervision of Guidance Services
		2122 Counseling
		2123 Appraisal
		2124 Information
		2125 Record Maintenance
		2126 Placement
		2127 _____
		2128 _____
		2129 Other Guidance Services
	2130	Health Services
		2131 Supervision of Health Services
		2132 Medical
		2133 Dental
		2134 Nursing
		2135 Wellness
		2136 Occupational Therapy
		2137 Physical Therapy
		2138 _____
		2139 Other Health Services
	2140	Psychological Services
		2141 Supervision of Psychological Services
		2142 Psychological Testing
		2143 Psychological Counseling
		2144 Psychotherapy
		2145 _____
		2146 _____
		2147 _____
		2148 _____
		2149 Other Psychological Services
	2150	Speech Pathology and Audiology Services
		2151 Supervision of Speech Pathology and Audiology Services
		2152 Speech Pathology
		2153 Hearing Impaired/Audiology
		2154 Visually Impaired/Vision Services
		2155 _____
		2156 _____
		2157 _____
		2158 _____
		2159 Other Speech Pathology and Audiology Services

2160	Assistive Technology	
	2161	_____
	2162	_____
2170		_____
	2171	_____
	2172	_____
2173		_____
	2174	_____
	2175	_____
2180	Parent-Educator	
	2181	_____
	2182	_____
2190	Other Support Services—Students	
	Support Services—Instructional Staff	
2200	2210 Improvement of Instruction Services	
	2211 Supervision of Improvement of Instruction Services	
	2212 Instruction and Curriculum Development	
	2213 Instructional Staff Development, Internal	
	2214	_____
	2215	_____
	2216	_____
	2217 Instructional Staff Development, External	
	2218	_____
	2219 Other Improvement of Instruction Services	
2220	Educational Media Services	
	2221 Supervision of Educational Media Services	
	2222 School Library/AEA Materials Lending Library	
	2223 Audiovisual	
	2224 Educational Television/Telecommunication (ICN)	
	2225 Computer-Related Instruction (Networking, Internet)	
	2226 Professional Library (AEA)	
	2227 Curriculum Laboratory (AEA)	
	2228	_____
	2229 Other Educational Media Services	
2230	Consulting and Strategizing	
	2231 Consulting	
	2232 Strategizing	
	2233	_____
	2234	_____
	2235	_____
	2239 Supervision of Consulting and Strategizing Services	
2290	Other Support Services-Instructional Staff	
	Support Services-General Administration	
2300	2310 Board of Education Services	
	2311 Supervision of Board of Education Services	
	2312 District Secretary (Will not be used in Iowa – Include in 2510 Function)	
	2313 District Treasurer (Will not be used in Iowa – Include in 2510 Function)	
	2314 Election	
	2315 Tax Assessment and Collection	
	2316 Staff Relations and Negotiation	
	2317 Legal Services	
	2318 Audit Services	
	2319 Other Board of Education Services	
2320	Executive Administration Services	
	2321 Office of the Superintendent	
	2322 Community Relations	
	2323 State and Federal Relations	
	2324	_____
	2325	_____
	2326	_____
	2327	_____
	2328	_____
	2329 Other Executive Administration Services	

2330	Special Area Administration Services	
	2331	
	2332	
	2333	
	2334	
	2335	
2400	Support Services—School Administration	
2410	Office of the Principal Services	
	2411	
	2412	
	2413	
	2414	
	2415	
	2490	Other Support Services—School Administration
2500	Support Services-Business	
2510	Fiscal Services (Includes Board Secretary and Board Treasurer)	
	2511	Supervision of Fiscal Services
	2512	Budgeting
	2513	Receiving and Disbursing Funds
	2514	Payroll
	2515	Financial Accounting
	2516	Internal Auditing
	2517	Property Accounting
	2518	
	2519	Other Fiscal Services
2520	Purchasing Services	
	2521	Supervision of Purchasing Services
	2522	
	2529	Other Purchasing Services
2530	Warehousing and Distributing Services (Including AEA COOP in Proprietary Fund)	
	2531	Supervision of Warehousing & Distributing Services
	2532	Delivery Services (AEA)
	2533	
	2534	
	2535	Warehouse Inventory Adjustment (consumption basis)
	2539	Other Warehousing and Distributing Services
2540	Printing, Publishing, and Duplicating Services	
	2541	Supervision of Printing, Publishing & Duplicating Services Including AEA Print Shop and Production
	2542	Production Services (AEA)
	2543	Print Shop (AEA)
	2544	
	2545	
	2549	Other Printing, Publishing, and Duplicating Services
	2590	Other Support Services—Business
2600	Operation and Maintenance of Plant Services	
	2610	Supervision of Operation & Maintenance of Plant Services
	2620	Operation of Buildings Services
	2630	Care and Upkeep of Grounds Services
	2640	Care and Upkeep of Equipment Services
	2650	Vehicle Operation and Maintenance Services (Other than Student Transportation Vehicles)
	2660	Security Services
	2670	
	2680	
	2690	Other Operation and Maintenance of Plant Services
2700	Student Transportation Services	
	2710	Supervision of Student Transportation Services
	2720	Vehicle Operation
	2730	Monitoring
	2740	Vehicle Servicing and Maintenance
	2750	
	2760	
	2770	

	2780	
	2790	Other Student Transportation Services
2800		Support Services-Central
	2810	Planning, Research, Development, and Evaluation Services
	2811	Supervision of Planning, Research, Development & Evaluation Services
	2812	Planning, Research, Development & Evaluation Services, Internal
	2813	
	2814	
	2815	
	2816	Planning, Research, Development & Evaluation Services, External
	2817	
	2818	
	2819	
	2820	Information Services
	2821	Supervision of Information Services
	2822	Internal Information
	2823	Public Information
	2824	Management Information
	2825	
	2826	Information Services, External (AEA)
	2827	
	2828	
	2829	Other Information Services
	2830	Staff Services/Human Resources
	2831	Supervision of Staff Services
	2832	Recruitment and Placement
	2833	Staff Accounting
	2834	Staff Development for non-instructional staff, Internal
	2835	Health
	2836	Staff Development for non-instructional staff, External
	2837	
	2838	
	2839	Other Staff Services
	2840	Data Processing Services
	2841	Supervision of Data Processing Services
	2842	Systems Analysis
	2843	Programming
	2844	Operations
	2845	
	2846	
	2847	
	2848	
	2849	Other Data Processing Services
	2850	
	2860	
	2870	
	2880	
	2890	Other Central Support Services
2900		Other Support Services
	2910	Discretionary Management Services to LEAs (AEA Use Only)
	2920	Other Discretionary Support Services to LEAs (AEA Use Only)
	2930	
	2940	
	2950	
	2960	
	2970	
	2980	
	2990	
	3000	Operation of Non-Instructional Services
3100		Food Services Operations
	3130	Special Food Functions Operations
	3140	Summer Food Program Operations
	3190	Nutrition Grant Program Operations

	3200	Other Enterprise Operations
	3300	Community Services Operations
	3400	Community Education Services Operation
4000	Facilities	Acquisition and Construction Services
	4100	Site Acquisition Services
	4200	Site Improvement Services
	4300	Architecture and Engineering Services
	4400	Educational Specifications Development Services
	4500	Building Acquisition and Construction Services
	4600	Building Improvements Services
	4900	Other Facilities Acquisition and Construction Services
5000	Other Uses	(governmental funds only)
	5100	Debt Service
	5200	Fund Transfers

PROGRAM DIMENSION

(Incorporates Subject matter dimension)

100	Regular Programs--Elementary/Secondary
101	
102	Art
103	Business
104	
105	English Language Arts
106	Foreign Language
107	
108	Health & Safety in Daily Living, Physical Education & Recreation
109	
110	
111	Mathematics
112	Music
113	Natural Sciences
114	
115	Social Sciences
116	
117	
118	
119	
121	Safety and Driver Education
122	Junior Reserve Officer's Training Corp (No CFDA number and not A-133?)
123	
124	
125	
126	
127	
128	
129	
200	Special Programs
200	Special Education
201	Adaptive PE (AEA)
202	Early Childhood (AEA)
203	Hospital/Homebound (AEA)
204	Infants and Toddlers
205	
206	
207	
208	
209	
210	Multi-categorical
211	Mental Disability
212	Severe/Profound
213	
214	
215	
216	
217	
218	
219	
221	Hearing Disability
222	
223	Autism
224	Vision Disability
225	Communication Disability
226	Physical Disability
227	Head Injury
228	

	229	
	230	Behavioral Disability
	240	Learning Disability
	248	Non-categorical
	249	RSDS Intervention Plan
250		At Risk/Dropout Prevention
260		Limited English Proficient (English Language Learner)
270		Gifted and Talented
280		Title I
	281	General
	282	Reading
	283	Mathematics
300		Vocational Programs
	310	Agriculture
	320	Marketing & Distributive Education
	330	Health Occupations
	340	Home Economics
	341	Occupational
	342	Consumer and Homemaking
	350	Industrial Arts
	360	Office Occupations
	370	Technical Education
	380	Trades and Industrial Occupations
	390	Other Vocational Programs
400		Other Instructional Programs—Elementary/Secondary
	410	School-Sponsored Cocurricular Activities
	420	School-Sponsored Athletics
	450	Clubs/Student Organizations
	490	Other
500		Nonpublic School Programs
600		Adult/Continuing Education Programs
700		Community College Education Programs
800		Community Services Programs
	810	Community Recreation
	820	Civic Services
	830	Public Library Services
	840	Custody and Child Care Services
	850	Welfare Activities
	860	Preschool Head Start
	870	
	880	
	890	Other Community Services
900		Enterprise Programs
	910	Food Services
	911	Lunches
	912	Breakfasts
	913	
	914	
	915	Activity Snacks
	919	Special Functions
	990	Other Enterprise Programs
000		Undistributed Expenditures

PROJECT DIMENSION

Abbreviations:

IC means Iowa Code

IAC means Iowa Administrative Code (Rules)

CFDA means Catalog of Federal Domestic Assistance

Del 1998B indicates deleted from the CFDA in the December 1998 update

(Also called Reporting Dimension)

(Use source codes for project codes where applicable.)

1000	Local Projects`
1116	Property Tax and State Aid Financed Weighted At-Risk Programs (IC 257.11(4))
1117	SBRC Allowed Use of Unexpended General Fund Balance (IC 257.31(7))
1118	Property Tax and State Aid Financed Gifted and Talented Programs (IC 257.46)
1119	SBRC Modified Allowable Growth for Returning Dropouts and Dropout Prevention Programs (IC 257.41)
	Sharing Programs:
1100	Shared teacher
1140	Shared athletic director
1212	Shared guidance counselor
1213	Shared nurse
1214	Shared psychologist
1221	Shared curriculum coordinator
1222	Shared librarian
1232	Shared superintendent
1240	Shared principal
1250	Shared business manager
1260	Shared maintenance director
1270	Shared transportation director
1310	Shared food service director
1120	Sales and use taxes
1121	Local Option Sales and Services Tax (IC chapter 422E) (Capital Projects Fund)
1413	Activities and athletic trips
1501	Home School Assistance
1630	Special Food Functions
1631	Institutional Income
1632	_____
1633	_____
1634	_____
1635	_____
1636	_____
1637	_____
1638	_____
1639	_____
1767	Wellness
1800	Health & Environmental Programs
1820	Blood Borne Pathogens
1821	Hepatitis B Program
1822	_____
1823	_____
1830	ADA Accommodations
1840	504 Accommodations
1850	Environmental Quality Programs
1851	Asbestos
1852	Radon
1853	Lead
1854	_____
1855	_____
1856	_____
1857	_____
1858	_____

		1859	Other
		1870	Energy Conservation
		1880	Fiber Optics
		1920	Contributions and Donations from Private Sources
		1921	Gaming grants (direct and indirect from nonprofit)
		1922	First in the Nation in Education (FINE) (Former IC 257A.7)
		1923	
		1924	
		1925	
2000	Intermediate Projects		
	2200	Restricted grants-in-aid	
	2210	County	
		2211	Polk County Gaming Grant
	2220	AEA	
	2230	City	
3000	State Projects		
	3200	Restricted grants-in-aid	
	3200	Student Achievement and Teacher Quality Program (Teacher Comp) (IC 284)	
		3201	Variable Pay Program
		3202	Beginning Teacher Mentoring and Induction Program
		3203	Evaluator Training Program
		3204	Salary Improvement Program
		3205	Contracts for the Professional Development / Technical Assistance Seminars
	3210		
		3211	Educational excellence program - Phase I (IC 294A.6)
		3212	Educational excellence program - Phase II (IC 294A.9)
		3213	Educational excellence program - Phase III (IC 294A.14), Even FY
		3214	AEA flow through (IC 273.9)
		3215	State technology funding (IC chapter 295 and 256D)
		3216	Iowa Early Intervention Block Grant (Early Intervention) (Class Size Reduction) (IC chapter 256D)
		3217	Ambassador to Education (Teacher of the Year) (IC 256.45 and 294A.6)
		3218	Extended School Year Grants (IC 256.22)
		3219	Advancement of Women & Minorities in Administrative Positions (IC 256.23)
	3220		
		3221	Transportation aid for nonpublic students (IC 285.2)
		3222	Textbook aid for nonpublic students (IC 301.30)
		3223	Educational excellence program - Phase III (IC 294A.14), Odd FY
		3224	Mentoring/Induction of New Teacher's Support (former program still active)
		3225	Reading Recovery (IC 257B.1A(1), 294A.25)
		3226	Employability Skills Assessments Reimbursements (IC 256.9(43))
		3227	State Decategorization Grant, (D-CAT) (DHS) (IC 232.188)
		3228	Juvenile Delinquency Grant (Life Skills) (DHS/Judicial System) (IC 232) (Rules 441-151)
		3229	Truancy Intervention Grant / Juvenile Crime Prevention Grants (DHR) (IC 232.191)
	3230	At Risk program grants (IC 279.51)	
		3231	Parent Education for At Risk (0-3) (IC 279.51(2)(b)(2))
		3232	Child Development (3&4)
		3233	Public School, Child Development (3-5) (IC 279.51(2)(b)(1))
		3234	Innovative At Risk (K-3) (IC 279.51(1)(d))
		3235	School Based Youth Services (SBYS—Youth) (IC 279.51(1)(c), 279.51(3))
		3236	
		3237	Family Resource
		3238	At Risk 4-year-olds
		3239	AEA Early Childhood Education (IC 279.51(1)(a))
	3240		
		3241	Iowa Child Abuse Prevention Program, (DHS) (IC 235A.1)
		3242	Community Partnership (Tobacco Settlement) (DPH) (IC 12.65 and 142A)
		3243	Foreign language grants
		3244	Resources Enhancement and Protection Program (REAP education program grants) (IC 455A.19)
		3245	Iowa conservation education grants (IC 256.34, 455A.19)
		3246	Innovative Substance Abuse Prevention Grant

	3247	New Iowa Schools Development Corporation (NISDC) (IC 294A.25(11))
	3248	Education Technology Assistance (IC 256.33)
	3249	National Assessment of Educational Progress (NAEP) (IC 294A.25(13))
3250		School Food Service Program
	3251	School lunch cash assistance (IC chapter 283A)
	3252	School breakfast cash assistance (IC chapter 283A)
3260		
	3261	Vocational aid (IC chapter 258)
	3262	Technology aid for nonpublic students (Iowa Acts 2000, HF719 section (5)(1)(c))
	3263	Iowa Regional High School Academies Initiative Planning Grants, (HF 2549, Section 3.16(b))
	3264	Anatomical Gift Public Awareness Grant (IC142C.15)
	3265	Teacher exchange program grants (IC 256.7(15))
	3269	Safe Chemical Management for Schools Pilot Project (DNR-COG) (455E.11)
3270		
	3271	Iowa comprehensive petroleum underground storage tank fund grant (DNR) (IC 455B.474(2)(e))
	3272	Iowa disaster assistance (IC 29C.6(17))
	3273	Vision Iowa School Infrastructure Program (IC chapter 292)
	3274	Iowa Alliance for the Arts, LACES
	3275	Iowa Arts Council, Artist in the School
	3276	Community Grants (DPH, DHR) (IC 232.190)
	3277	Labor Management Grant (IWD) IAC877-9.1.
	3278	Career Pathways Grant (IC 256.39)
	3279	Odyssey of the Mind
3280		
	3281	Telecommunications Council Grants (IC 8D.13(8))
	3282	Electronic data interchange (EDI) (Project Easier) (IC 294A.25(9))
	3283	DOT Outdoor Classroom Grants
	3284	Iowa Math and Science Coalition (IC 294A.25(14))
	3285	Geography Alliance (IC 294A.25(6))
	3286	SAFE Coalition Grant
	3287	Million More by 2004 (DNR) (IC 8.57A)
	3288	Trees Forever
	3289	Earth Year 2000 grants (DNR)
3290		Special Education Weighting
	3291	Supplemental Assistance (1.X)
	3292	Resource Teaching Program (1.X)
	3293	Special Class with Integration (1.X)
	3294	Self-Contained Special Class with Little Integration (2.X)
	3295	Preschool Handicapped (2.X)
	3296	Preschool Handicapped (3.X)
	3297	Self-Contained Special Class (3.X)
	3298	Supplemental Assistance (2.X)
	3299	Supplemental Assistance (3.X)
3300		Special Education Weightings by Level
	3301	Level I
	3302	Level II
	3303	Level III
3300		
	3311	Early Childhood Programs grant (Empowerment) (DHS), (IC 71.8(3))
	3331	Community Coalition Grant (DPH) (IC 125.59)
	3351	School Ready Children grants account (Empowerment) (IC 71.7, 71.8(2))
4000		Federal Projects
4100		Unrestricted grants-in-aid direct from the Federal Government
	4101	Impact Aid (CFDA 84.041)
	4102	
	4103	
	4104	
	4105	
4200		Unrestricted grants-in-aid from the Federal Government through the State
	4201	Innovative Education Program Strategies (Title V (formerly Title VI), Chapter 2), (CFDA 84.298)

	4202	Innovative Education Program Strategies (Title V (formerly Title VI), Chapter 2), (CFDA 84.298)
	4203	Flood Control Projects (CFDA 12.106)
	4204	
	4205	
4300		Restricted grants-in-aid direct from the Federal Government
	4301	
	4302	Impact Aid - Facilities Maintenance, (P.L. 81-815) (CFDA 84.040)
	4303	
	4304	
	4305	
	4306	
	4307	
	4308	Grants for Agricultural Research, Special Research Grants (CFDA 10.200)
	4309	Secondary Agriculture Education Grants (CFDA 10.226)
	4311	Distance Learning and Telemedicine Loans and Grants (CFDA 10.855)
	4312	
	4313	Promotion of the Humanities_Education Development and Demonstration (Community of Learners) (CFDA 45.162)
	4314	Junior Reserve Officer's Training Corp (ROTC) (No CFDA number and not subject to A-133)
	4315	Opportunities for Youth – Youthbuild Program (CFDA 14.243)
	4316	Juvenile Mentoring Program (JUMP) (CFDA 16.726)
	4317	Environmental Education Grants (CFDA 66.951)
	4318	Rural Outreach – Rural Network Development Program (Rural Health Outreach Grant) (CFDA 93.912)
	4319	Child Care Development Block Grants (CFDA 93.575)
	4321	Head Start (CFDA 93.600)
	4322	Bilingual Education Support Services (CFDA 84.194)
	4323	Bilingual Education – Program Development & Implementation (CFDA 84.288)
	4324	Foreign Language Assistance Grant (CFDA 84.293).
	4325	Bilingual Education_Comprehensive School Grants (CFDA 84.290)
	4326	Bilingual Education_Professional Development (CFDA 84.195)
	4327	Indian Education – Assistance to Schools (CFDA 15.130)
	4328	Bilingual Education -- Systemwide Improvement Grant (CFDA 84.291)
	4329	Safe and Drug-Free Schools & Communities--National Programs (CFDA 84.184)
	4331	Cash in lieu of commodities in National School Lunch Program (CFDA 10.550)
	4332	
	4333	Literacy Through School Libraries (CFDA 84.364)
	4334	Rural Education Achievement Program (REAP) (Small Rural School Achievement Program) (SRSA) (CFDA 84.358).
	4335	Twenty-first Century Community Learning Centers (CFDA 84.287)
	4336	Fund for the Improvement of Education (Smaller Learning Communities Program) (CFDA 84.215)
	4337	Rehabilitation Services_Service Projects (Super Sports) (CFDA 84.128)
	4338	Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR-Up) (CFDA 84.334)
	4339	Fund for the Improvement of Education (Carol M. White Physical Education Program) (CFDA 84.215)
4500		Restricted grants-in-aid from the Federal Government through the State
	4501	Title I
	4501	Title I Grants to Local Education Agencies (CFDA 84.010)
	4502	Private School - Capital Expenses (Title 1) (CFDA 84.216)
	4503	Migrant Education - Basic State Grants Program (Title I migrants) (CFDA 84.011)
	4504	Title I Accountability Grants (CFDA 84.348)
	4505	
	4506	Title I Program for Neglected & Delinquent Children (CFDA 84.013)
	4507	
	4508	
	4509	
4510		
	4511	
	4512	
	4513	
	4514	
	4515	
	4516	

4517	
4518	
4519	
4520	Individuals with Disabilities Education Act (IDEA) (formula grants)
4521	Special Education - Grants to States (Part B Section 611) (Mandated flowthrough, Parent-Educator Connection, Assistive Technology, others excluding Success 4 and Positive Behavior Support (see 4529)) (CFDA 84.027)
4522	Special Education - Preschool Grants (Part B, Section 619, Preschool, ages 3-5) (CFDA 84.173)
4523	Special Education - Grants for Infants and Families with Disabilities (Part C, Infants & Toddlers, ages 0-2) (CFDA 84.181)
4524	
4525	
4526	Special Education – State Program Improvement Grants for Children with Disabilities (Career Ladder, IEP Initiative, Literacy Initiative, Every Child Reads) (CFDA 84.323)
4527	
4528	Services for Children with Deaf - Blindness (CFDA 84.025) (Del 1998B)
4529	Special Education - Grants to States (Success 4 Planning, Positive Behavior Support) (CFDA 84.027)
4530	Carl D. Perkins Vocational & Applied Technology Education Act of 1990
4531	Vocational Education - Basic Grants to States (Title II C) (CFDA 84.048)
4532	Title II, subpart 1, Single Parents, Displaced Homemakers, Single Pregnant Women, and Sex Equity (CFDA 84.048)
4533	Title II, subpart 2, Correction Education (CFDA 84.048)
4534	
4535	Title III, B, Consumer/Homemaking (CFDA 84.048)
4536	Tech-Prep Education (Title III, E) (CFDA 84.243)
4537	
4538	
4539	
4540	
4541	Abstinence Education (CFDA 93.235)
4542	Juvenile Justice and Delinquency Prevention – State Grants, (DHR) (Student Advocate / Family Support Specialist) (CFDA 16.540)
4543	Juvenile Justice and Delinquency Prevention – State Grants, (DHR) (Compliance with Federal Juvenile Justice and Delinquency Prevention Act (JJDPA) (CFDA 16.540)
4544	Juvenile Justice and Delinquency Prevention – State Grants, (DHR) (Community Collaboration Support) (CFDA 16.540)
4545	Juvenile Justice and Delinquency Prevention – State Grants, (DHR) (Youth Input Programs) (CFDA 16.540)
4546	Juvenile Accountability Incentive Block Grant (JAIBG) (Juvenile Drug Court) (DHR) (CFDA 16.523)
4547	Consolidated Knowledge Development and Application Program (Reconnecting Youth in Iowa) (State Incentive Grant) (DPH) (CFDA 93.230)
4548	Comprehensive School Reform Demonstration (CFDA 84.332)
4549	Class Size Reduction (CFDA 84.340)
4550	Child Nutrition Act
4551	
4552	School Breakfast Program (CFDA 10.553)
4553	National School Lunch Program (CFDA 10.555)
4554	Child and Adult Care Food Program (CFDA 10.558)
4555	Special Milk Program for Children (CFDA 10.556)
4556	Summer Food Service Program for Children (CFDA 10.559)
4557	
4558	Team Nutrition Grant (CFDA 10.574)
4559	Nutrition Education and Training Program (CFDA 10.564)
4560	
4561	Adult Education - State Grant Program (Adult Basic Education) (ABE) (CFDA 84.002)
4562	Byrne Formula Grant Program (Strengthening Families) (GASA, DE / ISU) (CFDA 16.579)
4563	Eisenhower Professional Development State Grants (CFDA 84.281)
4564	Immigrant Education (CFDA 84.162)

	4565	Education for Homeless Children and Youth (School Programs and Services for Homeless Children and Youth) (CFDA 84.196)
	4566	Public Assistance Grants (FEMA Disaster Assistance) (CFDA 83.544)
	4567	Even Start - State Education Agencies (CFDA 84.213)
	4568	Head Start (Iowa Head Start Collaborative) (CFDA 93.600)
	4569	Promoting Safe and Stable Families (DHS Decaterization – Federally funded) (CFDA 93.556)
4570	4571	Petroleum Violation Escrow Funds (DNR Energy) (No CFDA number, but A-133)
	4572	Learn and Serve America – School and Community Based Programs (Next Steps) (CFDA 94.004)
	4573	Learn and Serve America – School and Community Based Programs (ComServ Iowa) (Service Learning) (CFDA 94.004)
	4574	Education and Human Resources (National Science Foundation President’s Award for Excellence in Math & Science Teaching) (CFDA 47.076)
	4575	Fund for the Improvement of Education (Iowa Demonstration Construction Grants) (CFDA 84.215)
	4576	Star Schools, (IPTV) (CFDA 84.203)
	4577	Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems (AIDS Education) (CFDA 93.938)
	4578	State and Community Highway Safety (Safety Education) (CFDA 20.600)
	4579	Promotion of the Arts – Partnership Agreements (National Endowment for the Arts) (Cultural Affairs) (CFDA 45.025)
4580	4581	Goals 2000 - State and Local Education Systemic Improvement Grants (CFDA 84.276)
	4582	Fund for the Improvement of Education (Character Education) (Iowa’s Bilingual and ESL Training (FIE) Program) (CFDA 84.215)
	4583	Bilingual Education Support Services (CFDA 84.194)
	4584	Byrd Honors Scholarships (CFDA 84.185)
	4585	Enhancing Education Through Technology (Title II D) (Formerly Technology Literacy Challenge Fund Grants) (CFDA 84.318)
	4586	AmeriCorps (DED) (CFDA 94.006)
	4587	Senior Community Service Employment Program (SCSEP) (CFDA 17.235)
	4588	Employment Services and Job Training – Pilot and Demonstration Program (School to Work) (CFDA 17.249)
	4589	Secondary Education and Transitional Services for Youth with Disabilities (Project Iowa: Statewide Systems Change to Enhance (CFDA 84.158) (Del 1998B)
4590	4591	Safe and Drug Free Schools and Communities - State Grants (CFDA 84.186)
	4592	
	4593	Job Training Partnership Act (JTPA) (DED) (CFDA 17.250)
	4594	Safe and Drug Free Schools and Communities – State Grants, (Governor's Replication Grant) (CFDA 84.186)
	4595	Safe and Drug Free Schools and Communities – State Grants (D.A.R.E.) (CFDA 84.186)
	4596	
	4597	Employment Services and Job Training Pilots _ Demonstrations and Research (Work Start) (CFDA 17.249)
	4598	Rehabilitation Services - Vocational Rehabilitation Grants to States (Cooperative Program for Youth with Disabilities in Transition to Competitive Employment) (TAP) (CFDA 84.126)
	4599	Public Health and Social Services Emergency Fund (Prevention Flood Relief Grant) (DPH) (CFDA 93.003)
4600	Additional Restricted grants Grants-in aid from the Federal Government through the State	
4610	Health and Human Services Grants	
	4611	Child Care Mandatory and Matching Funds of the Child Care and Development Fund (DHS) (CFDA 93.596) and Child Care Development Block Grants (DHS) (CFDA 93.575) Note: DHS does not give districts enough information to split the child care grant into the two components.
	4612	Refugee and Entrant Assistance – Discretionary Grants (Refugee Service Impact Grants) (CFDA 93.576)
	4613	State Children’s Insurance Program (HAWK –I) (DHS) (CFDA 93.767)

	4614	Drug Abuse Research Programs (Capable Families and Youth Program) (ISU) (CFDA 93.279)
	4615	Temporary Assistance for Needy Families (TANF) (DHS) (Empowerment) (CFDA 93.558)
	4616	Child Care Development Block Grants (DHS) (Wrap-Around Child Care) (CFDA 93.575)
4640		Department of Education Grants
	4641	Reading Excellence Program (CFDA 84.338)
	4642	Rural Education Achievement Program (REAP) (Rural and Low-Income School Program) (CFDA 84.358)
	4643	Title IIA - Federal Teacher Quality Program (CFDA 84.367)
	4644	Title III – English Language Acquisition State Grants (CFDA 84.365)
	4645	Reading First State Grants (CFDA 84.357)
	4646	Twenty-first Century Community Learning Centers (CFDA 84.287)
	4647	Safe and Drug-Free Schools & Communities--National Programs (Community Service for Expelled/Suspended Students) (CFDA 84.184)
	4648	Grants for State Assessments and Related Activities (Title VI A) (ITAP) (CFDA 84.369)
4660		Department of Education Infrastructure Grants
	4661	School Renovation, IDEA, and Technology Grants Program (CFDA 84.352)
4670		Other Agency Grants
	4671	State Administrative Matching Grants for Food Stamp Program (BASICS – Building and Strengthening Iowa Community Support for Nutrition and Health) (DPH) (CFDA 10.561)
	4676	Assistive Technology (UI-IPAT) (CFDA 84.224)
	4677	Fund for the Improvement of Education (Star Schools Connectivity Grant) (IPTV) (CFDA 84.215)
4700		Grants-in aid from the Federal Government through other agencies
	4710	Through an Iowa LEA
	4720	Through an AEA
	4730	Through another agency
	4731	Community Development Block Grant (CFDA 14.218)
	4732	Aerospace Education Services Program (Iowa Space Grant) (CFDA 43.001)
	4733	Medical Assistance Program (Medicaid Administration or time study) (CFDA 93.778, but not subject to A-133 since Districts are vendors, not subrecipients)
	4734	Medical Assistance Program (Medicaid Reimbursement) (CFDA 93.778, not subject to A-133 since Districts are vendors, not subrecipients)
	4735	Drug-Free Communities Support Program Grants (CFDA 16.729)
	4740	Through a Community College
4800		Revenue in lieu of taxes
	4810	Payments in Lieu of Taxes (CFDA 15.226, but not subject to A-133)
4900		Revenue for/on behalf of the LEA/AEA
	4950	Child Nutrition Act
	4951	Food Distribution (Child Nutrition Act, Commodities) (CFDA 10.550)
5000		Other sources (governmental funds only)
	5100	Sale of bonds
	5110	Bond principal
	5120	Premium
	5130	Accrued interest
	5199	Sales of Refunding Bonds (IC 298.20)
5200		Interfund transfers
		Show as 52 plus the 2-digit fund number of the fund from which the transfer originated
5300		Sale or compensation for loss of fixed assets
	5311	Compensation for loss of fixed assets
	5312	Reorganization settlements
	5313	Sales of real property (IC 297.22) (PPEL Fund only)
	5314	Sales of equipment and materials (IC 297.22) (General Fund only)
5400		Proceeds from Loans greater than 12 months
	5410	Loan principal
	5420	Premium
	5430	Accrued Interest
5500		Proceeds from Capital Leases
5600		Proceeds from Lease Purchases
6000		Board Sponsored Cocurricular Activities and Athletics
	6100	Drama and Speech

	6110	Drama
	6120	Speech
6200	Music	
	6210	Vocal
	6220	Instrumental
6500	Intramural Athletics	
	6510	Basketball
	6515	Volleyball
6600	Coeducational Athletics	
	6615	Volleyball
	6640	Track
	6645	Cross Country
	6650	Tennis
	6660	Golf
	6670	Swimming
	6695	Gymnastics
6700	Boys' Athletics	
	6710	Basketball
	6715	Volleyball
	6720	Football
	6725	Soccer
	6730	Baseball
	6740	Track
	6750	Tennis
	6760	Golf
	6770	Swimming
	6780	Hockey
	6790	Wrestling
6800	Girls' Athletics	
	6810	Basketball
	6815	Volleyball
	6825	Soccer
	6835	Softball
	6840	Track
	6850	Tennis
	6860	Golf
	6870	Swimming
	6895	Gymnastics
7000	Student Clubs and Organizations	
8000 - 9999	District Assigned	
0000	No Project Number Assigned	

OBJECT DIMENSION

(Incorporates job classification dimension.)

100	Personal Services-Salaries
110	Official/Administrative (Superintendent, Principal, Supervisor , Board Officers)
111	Regular Employees
112	Temporary/Substitute Employees
113	Overtime
114	Sabbatical Leave
115	Regular Assistant Employees
116	Temporary Assistant Employees
117	Overtime for Assistant Employees
118	_____
119	_____
120	Professional--Educational (Teacher, Curriculum Specialists, counselors, library/media specialists, technology specialists)
121	Regular Employees
122	Temporary/Substitute Employees
123	Overtime
124	Sabbatical Leave
125	Regular Assistant Employees
126	Temporary Assistant Employees
127	Overtime for Assistant Employees
128	_____
129	_____
130	Professional-Other (RN/ADN, social workers, psychologists, staff accountants, staff lawyers, internal auditors, physical and occupational therapists)
131	Regular Employees
132	Temporary/Substitute Employees
133	Overtime
134	Sabbatical Leave
135	Regular Assistant Employees
136	Temporary Assistant Employees
137	Overtime for Assistant Employees
138	_____
139	_____
140	Technical (LPN, aides, interns, computer operators)
141	Regular Employees
142	Temporary/Substitute Employees
143	Overtime
144	Sabbatical Leave
145	Regular Assistant Employees
146	Temporary Assistant Employees
147	Overtime for Assistant Employees
148	_____
149	_____
150	Office/Clerical (Secretary, clerk, bookkeeper)
151	Regular Employees
152	Temporary/Substitute Employees
153	Overtime
154	Sabbatical Leave
155	Regular Assistant Employees
156	Temporary Assistant Employees
157	Overtime for Assistant Employees
158	Student Employee
159	_____
160	Crafts and Trades (Carpenters, electricians, painters, plumbers, mechanics)

	161	Regular Employees
	162	Temporary/Substitute Employees
	163	Overtime
	164	Sabbatical Leave
	165	Regular Assistant Employees
	166	Temporary Assistant Employees
	167	Overtime for Assistant Employees
	168	Student Employee
	169	
170		Operative (Bus drivers)
	171	Regular Employees
	172	Temporary/Substitute Employees
	173	Overtime
	174	Sabbatical Leave
	175	Regular Assistant Employees
	176	Temporary Assistant Employees
	177	Overtime for Assistant Employees
	178	Student Employee
	179	
180		Laborer (Groundskeepers)
	181	Regular Employees
	182	Temporary/Substitute Employees
	183	Overtime
	184	Sabbatical Leave
	185	Regular Assistant Employees
	186	Temporary Assistant Employees
	187	Overtime for Assistant Employees
	188	Student Employee
	189	
190		Service Worker (Custodians, warehouse workers, food service workers)
	191	Regular Employees
	192	Temporary/Substitute Employees
	193	Overtime
	194	Sabbatical Leave
	195	Regular Assistant Employees
	196	Temporary Assistant Employees
	197	Overtime for Assistant Employees
	198	Student Employee
	199	
200		Personal Services—Employee Benefits
	210	Group Insurance
	211	Disability Insurance
	212	
	213	Life Insurance
	214	
	215	
	220	FICA - Employer's Share
	221	Social Security
	222	Medicare
	230	Retirement Contributions
	231	IPERS - Employer's Share
	235	Local Retirement - Employer's Share
	239	Tax Sheltered Annuities paid by Employer
	240	Reimbursements
	241	Tuition
	242	
	243	
	244	
	245	Staff Dues and Fees
	246	

	247	
	248	
	249	Moving Expenses
250		Unemployment Compensation
260		Worker's Compensation
270		Health Benefits
	271	Employee Physicals
	272	Wellness
	273	Medical Insurance
	274	Dental Insurance
	275	Prescriptions
	276	Vision
	277	
	278	
	279	
280		
	281	
	282	
290		Other Employee Benefits
	291	Commercial Driver's License (CDL) paid by district
	292	Clothing Allowance
	293	
	294	
	295	
	296	
	297	
	298	
	299	
300		Purchased Professional and Technical Services
310		Official/Administrative
	311	Shared Contracts
	312	
	313	
	314	
	315	
320		Professional-Educational
	321	Shared Contracts
	322	Professional
	323	Instructional
	324	Consultative
	325	Small Media Lease (AEA)
	326	
	327	
	328	
	329	
330		Other Professional
	331	Auditor
	332	Lawyer
	333	Architect
	334	
	335	
	336	Dentist
	337	Doctor, Drug Testing
	338	
	339	
340		Technical
	341	Data Processing Services
	342	Film Processing
	343	Courier Service
	344	Copyright Service
	345	Telecommunications/Internet
	346	
	347	

	348	
	349	
350		
	351	
	352	
360		
	361	
	362	
370		
	371	
	372	
380		
	381	
	382	
390		
	391	
	392	
400	Purchased Property Services	
410	Utility Services	
	411	Water/Sewer
	412	
	413	
	414	
	415	
420	Cleaning Services	
	421	Disposal
	422	Snow Plowing
	423	Custodial
	424	Lawn Care
	425	Pest Control
	426	
	427	
	428	
	429	
430	Repair and Maintenance Services	
	431	
	432	Building
	433	Equipment
	434	Vehicle
	435	Grounds
	436	
	437	
	438	
	439	
440	Rentals	
	441	Rental of Land and Buildings
	442	Rental of Equipment and Vehicles
	443	
	444	
	445	
450	Construction Services	
	451	Construction Manager
	452	
460		
	461	
	462	
470		
	471	
	472	
480		
	481	
	482	
490	Other Purchased Property Services	

	491	
	492	
	493	
	494	
	495	
500	Other Purchased Services	
	510	Student Transportation Services
	511	Student Transportation Purchased from an LEA/AEA Within the State
	512	Student Transportation Purchased from an LEA Outside the State
	513	
	514	
	515	Private Contractor
	516	Parent
	517	Individual other than Parent
	518	
	519	Student Transportation Purchased from Other Sources
	520	Insurance, Other than Employee Benefits
	521	Building/Property Insurance (generally function 2600)
	522	Auto/Bus Insurance (generally function 2700)
	523	Fuel Spill & Cleanup Liability Insurance (generally function 2700)
	524	General Liability (generally function 2600)
	525	Professional Liability (generally function 2310)
	526	Errors and Omissions (generally function 2310)
	527	Transportation Facility Insurance (generally function 2600)
	528	
	529	Other Insurance
	530	Communications
	531	Postage/UPS
	532	Telephone/FAX
	533	Telegraph
	534	Data Processing Communication
	535	Data Communication with User Agencies
	536	
	537	
	538	
	539	
	540	Advertising and Publishing
	541	Television
	542	Radio
	543	Newspaper
	544	Periodicals
	545	
	546	
	547	
	548	
	549	
	550	Printing and Binding
	551	
	552	
	560	Tuition
	561	To Other LEAs Within the State except shared or open enrolled
	562	To Other LEA's Outside the State
	563	To Private Schools
	564	To Other AEA's Within the State
	565	To Community Colleges
	566	To Colleges/Universities
	567	Open Enrollment to LEAs within the State
	568	Shared Contracts with Iowa LEAs/AEAs
	569	Other
	570	Food Service Management
	571	
	572	
	573	

	574	
	575	Meeting Expenses/Services
580	Travel	
	581	In Area
	582	In State
	583	Out of State
	584	
	585	
590	Miscellaneous Purchased Services	
	591	Services Purchased Locally
	592	Services Purchased from an LEA Within the State
	593	Services Purchased from Another LEA Outside the State
	594	Services Purchased from an AEA Within the State
	595	Staff Workshop & Conference Registration Fees
	596	Bus Inspection Fees
	597	
	598	
	599	
600	Supplies	
610	General Supplies	
	611	Office
	612	Instructional
	613	Professional
	614	Data Processing
	615	
	616	
	617	Building Construction Supplies
	618	
	619	Resale inventory consumed
620	Energy	
	621	Natural Gas
	622	Electricity
	623	Bottled Gas
	624	Oil
	625	Coal
	626	Gasoline
	627	Diesel
	628	Steam
	629	Other; can use as contra account for gas tax refunds in same fiscal year
630	Food	
	631	
	632	Groceries
	633	
	634	
	635	
	636	
	637	
	638	
	639	Commodities Consumed
640	Books and Periodicals	
	641	Textbooks
	642	Consumable Workbooks
	643	Library books
	644	Periodicals
	645	Textbook substitutes other than software
	646	
	647	Reference and Research Materials
	648	
	649	Reading is Fundamental (RIF) books
650	Software/Magnetic Media	
	651	Textbook substitutes
	652	
	653	

	654	
	655	
660	Audio-Visual Media	
	661	Films
	662	Optical Media (CD ROM, Videodisks)
	663	Video Tapes
	664	Slides
	665	
	666	
	667	
	668	
	669	Other Media
670	Transportation Supplies	
	671	Grease, Oil, Lubricants, Additives & Coolants
	672	Tires & Tubes
	673	Parts
	674	
	675	
	676	
	677	
	678	
	679	
680	Repair and Maintenance Supplies other than Transportation	
	681	Lubricants
	682	Parts
	683	Maintenance Supplies
	684	Cleaning Products
	685	
	686	
	687	
	688	
	689	
690	AEA Media Collections	
	691	Books
	692	Periodicals
	693	Reference and Research Materials
	694	Films
	695	Video Tapes
	696	Optical Media (CD ROM, Videodisks)
	697	Computer Software
	698	
	699	Other Media
700	Property	
	710	Land (governmental funds only)
	711	
	712	
	720	Existing Buildings (governmental funds only)
	721	
	722	
	730	Equipment (governmental funds only)
	731	Machinery
	732	Vehicles
	733	Furniture and Fixtures
	734	Computers
	735	Two-way radio
	736	School nutrition equipment (cash basis only)
	737	
	738	
	739	Other Equipment
	740	Depreciation
	741	
	742	
800	Other Objects	

810	Dues and Fees	
	811	Staff Dues
	812	Institution Dues
	813	Institution Fees
	814	
	815	
820	Judgments Against the LEA/AEA	
830	Interest	
	831	Loan Interest
	832	Lease with Option Interest
	833	
	834	
	835	
840	Contingency (for budgeting purposes only)	
850	Fines and Penalties	
860		
870		
880	Taxes and Assessments	
890	Miscellaneous Expenditures	
	891	Refund of Prior Year Revenues
	892	
	893	
	894	
	895	Student Entry Fees
	896	
	897	
	898	
	899	Auditors Downward Adjustments
900	Other Uses of Funds (governmental funds only)	
910	Redemption of Principal	
	911	
	912	
	913	
	914	
	915	
920	Housing Authority Obligations	
	925	Reorganization Settlements
930	Fund Transfers	
	938	IDEA Flow through (AEA use only)
	939	AEA Flow through
940	Payments to Escrow Agents	
950	Intrafund Transfers, Indirect Costs	
960	Discounts on the Sale of Debt	
	961	Bonds issued
	962	Loans issued

BALANCE SHEET ACCOUNT DIMENSION

Assets and Other Debits

Current assets

100	Cash	
101	Cash in bank	
102	Cash on hand	
103	Petty cash	
104	Change cash	
105	Cash with fiscal agents	
106	Certificates of Deposit	
110	Investments	
111	Investments	
112	Unamortized premiums on investments	
113	Unamortized discounts on investments (credit)	
114	Interest receivable on investments	
115	Accrued interest on investments purchased	
120	Taxes Receivable	
121	Taxes receivable	
122	Estimated uncollectible taxes (credit)	
123	Succeeding-year property tax receivable	
130	Interfund Receivables	
131	Interfund loans receivable	
132	Interfund accounts receivable	
140	Intergovernmental Receivables	
141	Intergovernmental accounts receivable other than state aid	
142	State Aid receivable	
143	Mobile home taxes receivable	
150	Other Receivables	
151	Loans receivable	
152	Estimated uncollectible loans (credit)	
153	Other accounts receivable	
154	Estimated uncollectible accounts receivable (credit)	
160	Bond Proceeds Receivable	
161	Bond proceeds receivable	
170	Inventories	
171	Inventories for consumption	
172	Inventories for resale	
178	Purchased food inventory	
179	Commodities inventory	
180	Prepaid Expenses	
181	Prepaid expenses	
190	Other current assets	
191	Deposits	
192		
193		
194		
195	Unamortized Discount on Iowa School Cash Anticipation Program (ISCAP) Warrants Issued	
196	Restricted Assets	
197	Restricted Asset: ISCAP Investment	
198	ISCAP Accrued Interest Receivable	
199	Other current assets	

Fixed assets or Capital Assets (GASB Statement 34)

210	Sites	
211	Sites	
220	Site Improvements	
221	Site improvements	
222	Accumulated depreciation on site improvements	
230	Buildings and Improvements	
231	Buildings and building improvements	

	232	Accumulated depreciation on buildings and building improvements
240		Machinery and Equipment
	241	Machinery and equipment
	242	Accumulated depreciation on machinery and equipment
250		Construction in Progress
	251	Construction in progress
260		Infrastructure (omit if not material so will rarely need) (GASB Statement 34)
	261	Streets and highways
	262	Parking lots
300		Budgeting accounts and other debits
	301	Estimated revenues (budget account, interim statements only)
	302	Revenues (interim statements only)
	303	Amount available in debt service funds
	304	Amount to be provided for retirement of general long-term debt

Current liabilities

400		Interfund Payables
	401	Interfund loans payable
	402	Interfund accounts payable
410		Intergovernmental Payables
	411	Intergovernmental accounts payable
420		Other Payables
	421	Accounts payable
	422	Judgments payable
	423	Warrants payable
	424	Bank overdrafts (excess of warrants issued over bank balance)
	425	ISCAP drawdown
430		Contracts Payable
	431	Contracts payable
	432	Construction contracts payable—retained percentage
	433	Construction contracts payable
440		Bonds Payable
	441	Matured bonds payable
	442	Bonds payable
	443	Unamortized premiums on bonds sold
450		Loans Payable
	451	Loans payable
455		Interest Payable
	455	Interest payable
460		Accrued Expenses
	461	Accrued salaries and benefits
470		Deductions and Withholdings Payable
	471	Payroll deductions and withholdings
480		Deferred Revenues
	481	Deferred revenues (except for succeeding-year property taxes receivable)
	482	Unearned revenues (proprietary funds only)
	483	Deferred revenues for succeeding-year property taxes receivable
490		Other Current Liabilities
	491	Deposits payable
	492	Due to fiscal agent
	493	
	494	
	495	
	496	Unamortized premium on ISCAP warrants issued
	497	Remainder of ISCAP warrants payable
	498	ISCAP Accrued Interest Payable
	499	Other current liabilities

Long-term liabilities

510		Bonds Payable
	511	General Obligation Bonds payable
	512	Revenue Bonds Payable
520		Loans Payable

	521	Loans payable from General Fund resources
	522	Loan payable from PPEL/Schoolhouse Fund resources
530		Lease and Contract Obligations
	531	Operating lease obligations
	533	Capital lease obligations
	535	Contract obligations
540		Unfunded Pension Liabilities
	541	Unfunded pension liabilities
	542	Compensated absences
	543	Special termination benefits
590		Other Long-Term Liabilities
	591	
	592	
	593	
	594	
	595	
600		Budgeting accounts (interim statements only)
	601	Appropriations
	602	Expenditures/expenses
	603	Encumbrances
Fund Equity		
710		Investments in General Fixed Assets or Invested in Capital Assets (GASB Statement 34)
	711	Investment in general fixed assets or Invested in Capital Assets (GASB Statement 34)
720		Contributed Capital (becomes part of "Invested in Capital Assets" upon implementation of GASB 34)
	721	Contributed capital
730		Reserved--retained earnings or Restricted net assets (GASB Statement 34)
740		Unreserved--retained earnings or Unrestricted net assets (GASB Statement 34)
750		Reserved--fund balance
	751	Reserve for inventories
	752	Reserve for prepaid expenses
	753	Reserve for encumbrances
760		Other Reserved or Restricted (GASB Statement 34) --fund balance
	761	Unexpended cash balance reserved or restricted (GASB Statement 34) for construction by SBRC action
	762	Other Unexpended cash balance reserved or restricted (GASB Statement 34) by SBRC action
	763	Reserved or restricted (GASB Statement 34) for Phase III carryover
	764	
	765	
	766	Reserved or Restricted (GASB Statement 34) for other grant/categorical aid carryover
	767	Reserved or Restricted (GASB Statement 34) for Revenue Bond Reserve Account (Capital Projects LOSST Fund Only)
	768	Reserved or Restricted (GASB Statement 34) for Revenue Bond Sinking Account) (Debt Service Fund Only) or
	769	Reserved or Restricted (GASB Statement 34) for General Obligation Bond Sinking Account (if required by the bond resolution) (Debt Service Fund only)
	770	Unreserved or Unrestricted (GASB Statement 34) --fund balance
	771	Designated for special purposes by board
	772	Designated for cash flow
	773	
	774	
	775	
	776	
	777	Designated Special Education Balance (AEA only)
	778	Undesignated Special Education Balance (AEA only)
	779	Undesignated, unreserved

BALANCE SHEET SUBACCOUNT DIMENSION

(Optional)

Deductions and Withholdings Payable

010	Federal Income Tax Withholding
011	State Income Tax Withholding
012	FICA
013	IPERS
014	Government Bonds
015	Medical Insurance
016	Life Insurance
017	Credit Union
018	Organization Dues
019	United Way/Community Chest
020	Annuities/TSAs/IRAs
021	Other

Reserved or **Restricted (GASB Statement 34)** Fund Balance

053	Reserve for Prior Year Encumbrances
054	Reserve for Current Year Encumbrances
061	Unexpended cash balance reserved for construction by SBRC action
062	Other unexpended cash balance reserved by SBRC action
063	Phase III carryover
064	
065	
066	Other Grant/Categorical Aid carryover
067	Wellness
068	Technology
069	

Unreserved or **Unrestricted (GASB Statement 34)** Fund Balance

071	Designated for special purposes by board
072	Designated for cash flow
073	
074	
075	
076	
077	
078	
079	Undesignated, unreserved